

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH10130-MC-143 (04/10)

Short Title: Study Aviation Fuel Refunds.

(Public)

Sponsors: Representative Williams.

Referred to:

A BILL TO BE ENTITLED

1
2 AN ACT TO AUTHORIZE THE JOINT LEGISLATIVE ECONOMIC
3 DEVELOPMENT OVERSIGHT COMMITTEE TO STUDY THE ISSUE OF
4 PROVIDING SALES AND USE TAX REFUNDS ON AVIATION FUEL TO
5 ENCOURAGE THE LOCATION OF CORPORATE FLEETS IN THE STATE.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** The Joint Legislative Economic Development Oversight
8 Committee shall study the issue of providing refunds of sales and use taxes paid on
9 aviation fuel by owners or operators of corporate jet fleets. The study may contain an
10 evaluation of the effect of sales and use tax refunds on the actions of motor racing teams
11 and air passenger carriers, which are currently eligible for refunds. The Committee may
12 look at other proposals to encourage the location of corporate air fleets in the State. The
13 Committee shall make a report, including any recommendations or legislative proposals,
14 to the 2009 General Assembly and may make an interim report to the 2008 Regular
15 Session of the 2007 General Assembly.

16 **SECTION 2.** This act is effective when it becomes law.